

IPSASB Consultation response

9th September 2022

Response from Linda Damerell Tapestry Innovation Ltd (UK jurisdiction)	
1.	<p>View 1 – Chapter 1</p> <p>The IPSASB’s view is that there is a need for global public sector specific sustainability reporting guidance. Do you agree with the IPSASB’s Preliminary view? If not, please provide your reasons.</p>
1.Response	<p>Yes, in principle I agree. But it will be important to ensure that the vision and mission statements are agreed upon <u>first</u> before deciding what needs to be reported on and how.</p> <p>As the consultation overview rightly quotes: “Sustainable development can be defined as ‘development that meets the needs of the present without compromising the ability of future generations to meet their own needs’. With the war in Ukraine, extreme fuel cost rises, and the potential for a global recession, UK public finances in 2022 are under enormous strain. Therefore, every public pound invested in services must aim to leverage the best outcomes for citizens.</p> <p><u>How</u> that public investment is reported on will impact on the outcomes. Transparency and comparability will be crucial to enable better investment decisions and monitoring what is working well, and where improvements can be made. But it’s important to be pragmatic and recognise that the public finances will not be sufficient to meet all the citizen needs, so it’s crucial that we ensure our social economy works to align all resources in communities and neighbourhoods. A new ‘whole system - whole place’ paradigm.</p> <p>On top of the current crisis, we must also remember that we have aging societies. For the first time in history there are now more people over 60 than under 5 years old in the UK. In 20 years’ time 1 in 4 people will be over 60, and the over 80s will have grown from 2m to 5m. Our public services were not designed for this demography and already the National Health Service and Social Care Services are struggling.</p> <p>In the UK public funds flow through the social architecture in ‘stove pipes’ or siloes. This compounds a fragmented service delivery landscape where each agency has different methods for monitoring and evaluating their impact. With a new urgent focus on ESG impact there is an exciting opportunity to standardise place-based impact reporting but in a new ‘whole place way’. This is called an asset-based approach to service delivery and community wellbeing. Multi-stakeholders collaborating in partnership across all three sectors (public, private and third/civil society) and brought together strategically to align their resource (funding, people, and buildings) to co-design and co-deliver wellbeing services locally. With local public participation as the core ethos driving public accountability.</p>

	<p>This approach would sit within the SDG category 11 ‘Sustainable Cities and Communities’</p> <p>It would be so exciting to ensure a new vision of both local and global reporting to facilitate citizen & community wellbeing worldwide.</p>
2.	<p>View 2 – Chapter 2</p> <p>The IPSASB’s experience, processes and relationships would enable it to develop global public sector specific sustainability reporting guidance effectively. Do you agree with the IPSASB’s Preliminary view? If not, please provide your reasons.</p>
2 Response	<p>It depends on what the vision and mission statements are. If the goal is to focus on “place, partnership, prevention, and performance” (quote from CIPFA report ‘Aligning Local Public Services’) then a ‘whole system, whole place’ approach to reporting is crucial.</p> <p>Academic research has proven that the best service outcomes come from neighbourhoods with the most social capital and trusted local, cross sector relationships across service providers and recipients. The opportunity before starting the huge task of co-designing a new reporting paradigm, is to formally agree a co-designed vision. Ideally one which sees citizens empowered to participate in their own local wellbeing, co-designing, and co-producing services and with more democratic agency. See the Public Participation spectrum: https://involve.org.uk/resources/knowledge-base/what/public-participation</p>
3.	<p>Specific Matter for Comment 1 – Chapter 3</p> <p>If the IPSASB were to develop global public sector specific sustainability reporting guidance, please tell us what topics you see as most pressing in your jurisdiction and why these should be prioritised by the IPSASB</p>
3. Response	<p>As mentioned before, with demographic shifts putting increasing strain on UK public services there is an urgent need to shift the service delivery paradigm into communities and focus on the prevention of ill health</p> <p>The National Health Service (NHS) have recently launched a new approach called ‘Integrated Care Systems’ where they want to take a new whole system, place-based approach to neighbourhood and family wellbeing. But the way that they have designed their geographical reporting strata doesn’t easily align with other public agency service delivery ‘footprints’.</p> <p>With public services usually delivered in localities it’s important to acknowledge that public service delivery footprints have various geographic strata in England e.g., Lower Super Output Areas, Electoral Ward, Parish, Town, Borough Council, Clinical Commissioning Group, Regional, National. Therefore, a new reporting global standard would need to be able to cope with location intelligence that could adapt to all the various different geographical strata.</p>

4.	<p>Preliminary View 3 – Chapter 3</p> <p>If the IPSASB were to develop global public sector-specific sustainability reporting guidance it proposes applying the framework in Figure 5.</p> <p>In developing such guidance, the IPSASB would work in collaboration with other international bodies where appropriate, through the application of its current processes.</p> <p>Do you agree with the IPSASB’s Preliminary view? If not, please provide your reasons, explaining which topics the IPSASB should prioritise, and why.</p>
4. Response	<p>3.9 mentions the International Framework: Good Governance in the Public Sector</p> <p>My research has identified current gaps in place-based Governance, Accountability and Scrutiny (GAS) frameworks in UK localities. Different service providers e.g., police, social housing, local government etc. have their own individual GAS measures which are nearly all self-assessment reports and regulated in siloes. This paradigm would need to be redesigned if there was the desire for a new vision of ‘whole system’ community wellbeing driven by public participation and accountability. This new whole place approach to governance coupled with transparent ESG type reporting would be both pioneering and transformative for citizen wellbeing.</p>
5.	<p>Preliminary View 4 – Chapter 3</p> <p>If the IPSASB were to develop global public sector-specific sustainability reporting guidance it would address general sustainability-related information and climate related disclosures as its first topics. Subsequent priority topics would be determined in light of responses to this Consultation Paper as part of its 2024-2028 Strategy.</p> <p>Do you agree with the IPSASB’s Preliminary view? If not, please provide your reasons, explaining which topics the IPSASB should prioritise instead and why</p>
5. Response	<p>As highlighted before I think that the rapid demographic changes, and the extreme strain that our aging society is putting on public services and the public finances in the UK necessitate a dual approach of both climate related disclosures and social impact reporting on what public health interventions are working well and where there is real danger of system collapse.</p>
6.	<p>Preliminary View 5 – Chapter 4</p> <p>The key enablers identified in paragraph 4.2 are needed in order for the IPSASB to take forward the development of global public sector specific sustainability reporting guidance.</p> <p>Do you agree with the IPSASB’s Preliminary view? If not, please provide your reasons, identifying which of the proposed key enablers you disagree with, and why.</p>

6. Response	<p>I think the bullet point list of key enablers is good, but I would add more details on the skills and experience of the Reference Group participants e.g., are you going to include professionals from both the third and business sectors who have had experience with public agency collaborations?</p> <p>Diversity in the Reference Group is crucial in all aspects - followed by the new co-designed vision of place based public services. It's vital that a new vision and mission statement is co-designed globally regarding what a new reporting paradigm is hoping to support and facilitate. A clear and exciting vision and mission statement will drive interest and support and act as a baseline to gauge progress over the decades ahead. It will also help enable the celebration of success when concrete change and progress becomes visible.</p>
7.	<p>To what extent would you be willing to contribute financial support or other support to the IPSASB for the development of global public sector specific sustainability reporting guidance?</p>
7. Response	<p>I would welcome the opportunity to contribute to both reporting methodology, digital evidence capture (quantative and qualitative data), and sustainable business model design.</p>